

**Schedule K-1-P****Partner's or Shareholder's Share of Income,
Deductions, Credits, and Recapture**

To be completed by partnerships filing Form IL-1065 or S corporations filing Form IL-1120-ST

Partners and Shareholders receiving Schedule K-1-P should attach this to their Illinois tax return.

Year ending

0045

Month Year

IL Attachment No. 10

Step 1: Identify your partnership or S corporation

- 1 Check your business type ☐ partnership ☐ S corporation **0010** **0015**
- 2 **0020** Write your name as shown on your Form IL-1065 or Form IL-1120-ST.
- 3 **0030** - Write your federal employer identification number (FEIN).
- 4 Write the apportionment factor from Step 6, Line 43, of Form IL-1065 or Form IL-1120-ST; otherwise write "1." **0040**

Step 2: Identify your partner or shareholder

- 5 **0050** Name
- 6 **0060** Mailing address
- 7 **0070** Social Security number or FEIN
- 8 **0080** Share (%)
- 9 Check the appropriate box
0090 ☐ individual **0092** ☐ corporation **0094** ☐ trust
0091 ☐ partnership **0093** ☐ S corporation **0095** ☐ estate
- 0063** City **0065** State **0067** ZIP

Step 3: Figure your partner's or shareholder's share of your nonbusiness income

	A	B
	Member's share (see instructions)	Nonresident member's share allocable to Illinois
10 Interest	0100	0105
11 Dividends	0110	0115
12 Rental income	0120	0125
13 Patent royalties	0130	0135
14 Copyright royalties	0140	0145
15 Other royalty income	0150	0155
16 Capital gain or loss from real property	0160	0165
17 Capital gain or loss from tangible personal property	0170	0175
18 Capital gain or loss from intangible personal property	0180	0185
19 Other income and expense 0187 0188 0189	0190	0195
Specify		

Step 4: Figure your partner's or shareholder's share of your business income (loss)

(See instructions.)

	A	B
	Member's share from U.S. Schedule K-1, less nonbusiness income	Nonresident member's share apportioned to Illinois
20 Ordinary income (loss) from trade or business activity	0200	0205
21 Net income (loss) from rental real estate activities	0210	0215
22 Net income (loss) from other rental activities	0220	0225
23 Interest	0230	0235
24 Dividends	0240	0245
25 Royalties	0250	0255
26 Net short-term capital gain (loss)	0260	0265
27 Net long-term capital gain (loss). (Total for year)	0270	0275
28 Unrecaptured Section 1250 gain	0280	0285
29 Guaranteed payments to partner (U.S. Form 1065 only)	0290	0295
30 Net Section 1231 gain (loss) (other than casualty or theft)	0300	0305
31 Other income and expense 0307 0308 0309	0310	0311
Specify		



Step 5: Figure your partner's or shareholder's share of Illinois additions and subtractions

		A	B
		Member's share from Form IL-1065 or IL-1120-ST	Nonresident member's share apportioned or allocated to Illinois
Additions			
32	Federally tax-exempt interest income	32 0320	0325
33	Illinois replacement tax deducted	33 0330	0335
34	Illinois Bonus Depreciation addition	34 0340	0345
35	Related-Party Expenses addition	35 0350	0355
36	Distributive share of additions	36 0360	0365
37	Other additions not listed above (as figured on Illinois Schedule M for businesses)	37 0370	0375
Subtractions			
38 a	Interest from U.S. Treasury obligations included as business income	38a 0380	0381
b	Interest from U.S. Treasury obligations included as nonbusiness income	38b 0382	0383
39	Certain federally-disallowed deductions	39 0390	0395
40	Enterprise Zone or River Edge Redevelopment Zone Dividend Subtraction	40 0400	0405
41	High Impact Business Dividend Subtraction	41 0410	0415
42	Contribution Subtraction (Form IL-1120-ST filers only)	42 0420	0425
43	Interest Subtraction - Enterprise Zones or River Edge Redevelopment Zone (Form IL-1120-ST financial organizations only)	43 0430	0435
44	Interest Subtraction - High Impact Business within a Foreign Trade Zone (Form IL-1120-ST financial organizations only)	44 0440	0445
45	Illinois Bonus Depreciation subtraction	45 0450	0455
46	Related-Party Expenses subtraction	46 0460	0465
47	Distributive share of subtractions	47 0470	0475
48	Other subtractions not listed above (as figured on Illinois Schedule M for businesses)	48 0480	0485

Step 6: Figure your partner's or shareholder's (except a corporate partner or shareholder) share of your Illinois August 1, 1969, appreciation amounts

		A	B
		Member's share from Illinois Schedule F (Form IL-1065 or IL-1120-ST)	Nonresident member's share apportioned or allocated to Illinois
49	Section 1245 and 1250 gain	49 0490	0495
50	Section 1231 gain	50 0500	0505
51	Section 1231 gain less casualty and theft gain (See instructions.)	51 0510	0515
52	Capital gain	52 0520	0525

Step 7: Figure your partner's or shareholder's share of your Illinois credits and recapture and pass-through entity payments

		A
		Member's or nonresident member's share from Illinois tax return
53	Illinois credits	
a	Film Production Services Tax Credit	53a 0530
b	Enterprise Zone or River Edge Redevelopment Zone Investment Credit	53b 0531
c	Tax Credit for Affordable Housing Donations	53c 0532
d	Economic Development for a Growing Economy (EDGE) Tax Credit	53d 0533
e	Research & Development Tax Credit	53e 0534
f	Ex-felons Jobs Credit	53 f 0535
g	Veterans Jobs Credit	53g 0536
h	Replacement Tax Investment Credits (See instructions.)	53h 0537
54	Recapture	
a	Enterprise Zone or River Edge Redevelopment Zone Investment Credit recapture	54a 0540
b	Replacement Tax Investment Credit recapture	54b 0541
55	Pass-through entity payment (See instructions)	55 0550